

# City of Detroit

## CITY COUNCIL

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ANNE MARIE LANGAN  
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TO: COUNCIL MEMBERS

FROM: Irvin Corley, Jr., Director *ICJ.*

DATE: February 7, 2008

RE: City Council Fiscal Analysis Division Report on the September 30, 2007 Quarterly Financial Report from the Budget Department

### **Introduction**

On November 30, 2007 the Budget Department submitted to your Honorable Body the Quarterly Financial Report for the period ending September 30, 2007 as required by court order. Attachment I is a copy of this report.

The Quarterly Financial Report is limited in scope as defined by the court order to five major revenue sources, (actually down to four major revenues as State Equity Grants have been either eliminated or go directly to agencies no longer a part of the General Fund) and seven departments. The remaining major revenue sources represent approximately 53.4% of the 2007-08 adopted General Fund budget, and the seven departments represent 52.9% of the total General Fund appropriations included in the adopted budget.

Council should consider requesting that the Budget Department begin to include the analysis of the Wagering Tax and Percentage Payments from the casinos in the Quarterly Financial Report. Including both portions of the revenue from the casinos would increase the percentage of revenues reported on to 66.5%. With the dropping from the report the State Equity revenues, this seems to be an opportune time to begin including the fourth largest revenue, casino revenues, into the Quarterly Financial Report.

The Fiscal Analysis Division report will combine our analysis of the quarterly report for September 30, 2007, our update of the quarterly report through December 31, 2007, including projections to year end, and data from the financial system for the last fiscal year ending June 30, 2007.

### **Fiscal's Financial Analysis Challenge**

As with all financial analysis and projections, the underlying assumptions are as important, if not more so than the numbers generated. The reliability of the data

used in any analysis is a large determining factor of the confidence that can be placed in the projections. The following items must be considered when discussing the analysis in this report:

- The June 30, 2006 year-end remains under review,
- The possibility that June 30, 2007 adjusting entries may not be as complete as might be expected at this point in time, and
- The recent discovery (Fire Department Audit) that in some cases posting of revenue collections may be delayed for 3 or 4 months.

### **Budget Department's First Quarterly Financial Report for FY 2007-08**

The cover letter from the Budget Department states that "In our overall general fund estimate for the first quarter we are on track to end in a balanced position." This estimate is qualified by the Budget Department with the FY 2006-07 year-end deficit number not exceeding the budgeted Prior Year's Deficit amount included in the FY 2007-08 budget. The Prior Year's Deficit amount included in the 2007-08 budget is \$88.6 million. In addition the Budget Department is assuming the "Tunnel Deal" will be completed prior to the end of the 2007-08 fiscal year and the full amount of the proceeds can be credited to the current year. It is our understanding that the September Quarterly Report analysis assumes the proceeds from the tunnel deal will be \$58 million. However, in a presentation by the administration to the rating agencies this estimate has increased to \$68 million.

The Budget Department analysis per Attachment I, estimates a revenue deficit of \$3.2 million in major revenue accounts. The estimated deficit is attributable to a projected shortfall in State Revenue Sharing collections. The estimate for the appropriations of the seven departments is a surplus in the range of \$1.0 million to \$17.5 million. The Police Department alone is expected to surplus up to \$10 million, primarily due to attrition and vacancies. In addition the Budget Department indicates that fringe benefits, excluding pensions, will neither surplus, nor deficit.

Attachment II uses the Budget Department's format but updated with surplus and deficit estimates for FY 2007-08 as determined by the Fiscal Analysis Division discussed later in the report.

### **Estimated Deficit For FY 2006-07**

The Fiscal Analysis Division has reviewed the financial reporting system data for the entire General Fund for the period ending June 30, 2007. In making our estimate, the data from the system was adjusted for the Prior Year's Deficit appropriation and adjustments for special purpose appropriations are included. From this analysis, the current projection for fiscal year 2006-07 ending is a

combined deficit of \$64.9 million deficit. This is a combination of a \$40.3 million deficit in revenue shortfall, and a \$24.6 million deficit in appropriations accounts.

We would designate this \$64.9 million deficit as the operating deficit for the year. Combining the beginning accumulated deficit of \$161.3 as of June 30, 2006, with the operating deficit of \$64.9, and the appropriation made in the 2006-07 budget for the Prior Year's Deficit, comes to an estimated accumulated deficit of \$159.2 as of June 30, 2007.

It is very important to note the importance of the Prior Year's Deficit appropriation. While the 2006-07 Prior Year's Deficit appropriation did not address the total accumulated deficit as it should have, it did prevent any growth in the accumulated deficit because it offset, actually was slightly greater than the estimated operating deficit at this time.

#### **Estimated Accumulated Deficit as of June 30, 2008**

Compared to our analysis of the data in the financial reporting system the Budget Department estimate appears to be an optimistic projection. Our analysis places the 2006-07 accumulated deficit amount in the area of \$159.2 million. While the amount appropriated in the 2007-08 Budget for the Prior Years Deficit is only \$88.6 million. This means \$70.6 million in new revenue, appropriation savings, or a combination of both, would have to be identified, implemented and become a reality to end the 2007-08 fiscal year in a balanced position as predicted by the Budget Department. In addition, the tunnel deal will have to be completed, and the proceeds recorded in the current year. Council is aware that the tunnel deal was originally proposed over two years ago as a sale/securitization plan to gain \$20 million designated by the administration to address police and fire reductions in the 2005-06 budget.

To summarize our analysis for the General Fund including the newly established Solid Waste Management Fund (SWMF) for the period beginning June 30, 2006 through June 30, 2008, the following table is provided. Council should note that this covers two years of estimates and projections rather than the normal one-year plus, the result of the delay in issuance of the Comprehensive Annual Financial Report (CAFR) for June 30, 2006.

	Annual Results (in millions)	Accumulated Deficit (in millions)
June 30, 2006 (un-audited)		\$(161.3)
2006-07 Estimated Operating Results	\$(64.9)	\$(226.2)
2006-07 Budget Prior Years Deficit Appropriation	\$67.0	\$(159.2)
2007-08 Projected Operating Results	\$(29.8)	\$(189.0)
2007-08 Budget Prior Years Deficit Appropriation	\$88.6	\$(100.4)

### **Over-Expenditure in Appropriations**

The above analysis shows that the Administration is utilizing the "Prior Year's Deficit" appropriation to cover the deficit spending in other appropriations. The use of the Prior Year's Deficit appropriation for this purpose is being done without Council's concurrence and authorization. This usurps the Council's authority to determine programs and program levels. Even if Council is in agreement with the Administration's approach in every instance, transfer requests should be made increasing appropriations and approved by Council prior to expenditures being made that exceed the legislative approved appropriation levels. For a number of years now, the administration has determined program and program levels while ignoring the legislative branch, contrary to the charter and state law.

Attachment III is a report showing June 30, 2007 appropriation status as of Dec. 31, 2007. To summarize this listing of 244 General Fund appropriations, 91 appropriations (over 37%) have expenditures exceeding the authorized level. And this is without \$23.9 million of undistributed fringe costs being spread to individual appropriations. If these costs were properly spread, even more appropriations would be over-expended.

And, Attachment IV is a listing of General Fund appropriations that show a deficit as of January 1, 2008 for the current fiscal year. **Council should halt approving contracts from these appropriations until the Administration rectifies the deficit conditions.**

This technique of ignoring the building accumulated deficit is, in our opinion poor fiscal management in the arena where the tough decisions need to be made to both balance the annual budget and address the accumulated deficit.

There are areas where the Administration has proposed and implemented cost reduction or revenue enhancements that they can be commended for, such as the spin-off of operations, salary and fringe benefit negotiations, pension funding

changes, and some of the one time, sale of asset deals. However, the truth is, that even with these initiatives revenues have not equaled expenditures in any one fiscal year for quite awhile, and the accumulated deficit continues to increase. Using up these one-time items without eliminating the accumulated deficit does not bode well for the future. The flexibility these items offer to help manage the deficit while maintaining operations are being used yet the accumulated deficit is not eliminated.

**In quick summary, the current Administration came into office with a balance of \$69 million in the Budget Stabilization Fund, that is gone and the accumulated deficit at June 30, 2006, un-audited is \$161.3. In other words, over six years, expenditures have exceeded revenues by \$230 million. This has taken place in part because the Administration has ignored legislative authorized appropriation levels, has not used appropriation controls, and has obscured the annual and accumulated deficit by "rolling the deficit" and not providing completed annual financial reports in a timely fashion. Fortunately, there is improvement in spending levels if our accumulated deficit estimate of \$100.4 million as of June 30, 2007 bodes true.**

Should the Administration have a comprehensive plan to address the accumulated deficit over multiple years, that plan should be shared with City Council.

#### **FISCAL'S BASIS FOR CURRENT ACCUMULTATED DEFICIT ESTIMATE AT JUNE 30, 2008**

In early October, we reported to Council our first June 30, 2007 year ending estimate of a \$67.8 million deficit. Over the next three months, this estimate has not changed a great deal, and the current estimate improves only slightly to a \$64.9 million deficit.

At this point, the accumulated deficit as of June 30, 2007 is estimated to be \$159.2 million, compared to the \$159.9 million estimate in our October report.

(in Millions of Dollars)	June 30, 2008 as of Dec. 31, 2007
Municipal Income Tax	\$(6.2)
State Revenue Sharing	(3.2)
Property Taxes	(34.6)
Casino Wagering Taxes	0.8
Solid Waste Fee	(4.2)
Utility Users' Tax	(1.4)
Sale of Property	0
All Other Revenue	(80.4)
Revenue Total	\$(129.2)

Appropriations adjusted for Prior Year's Deficit	99.4
2007-08 Net Surplus/Deficit as reported in financial system	\$(29.8)
2007-08 Prior Year's Deficit Appropriation	88.6
Un-audited 2006-07 Accumulated Deficit	\$(159.2)
Potential Accumulated Deficit @ June 30, 2007	\$(100.4)

The above analysis does not include DOT, Airport, Parking or any other funds that may require an adjustment in their subsidy. Any increase in required subsidy would result in an increase in the General Fund deficit. A reduced subsidy requirement could reduce the General Fund deficit.

### REVENUES for 2007-08

**Municipal Income Tax** – Collections, net of refunds for June 30, 2006 total \$281.4 million, and for FY 06-07 the financial system is reporting \$277.6 million. This level of collection would match the 2007-08 amount in the budget. Note should be made that current year-to-date collections are down through Dec. 31, by \$6.2 million. Should reduced collections continue the current pattern to the end of the year, a \$12.0 million deficit could materialize. Municipal Income Tax collections for last fiscal year may still be changed due to accrual entries or year-end closing adjustments. If adjustments are made they will also affect the current year analysis. At this point we are assuming the \$6.2 million lower collections will not be made up and that the reduced collection pattern will not continue in the second half of the year.

**State Revenue Sharing** – Compared to the FY 07-08 general fund budget amount of \$274.4 million to the latest Jan. 11, 2008 State consensus report amount of \$272.7, and adjusting for the Library portion, a deficit of \$3.2 million is projected for SRS.

**Property Tax Collections** – Current year collections are \$15.9 million below last year as of Dec. 31. The current year collection follows the historical pattern of collections, and the delay in posting experienced last year does not appear to be a factor. Should the second half tax collections reflect the reduced first-half collections a \$30.0 million or more deficit could materialize. While the Wayne County Treasurer will make up for delinquent property tax collections, a 100% collection rate should not be anticipated.

The number of foreclosures and other mortgage related problems reported could explain the lower collections being experienced. Additionally, fiscal year 06-07 adjustments or accruals, if not already made, could change this projection. Since

first-half tax collections includes some collections for the full year, our projection assumes this lower collection rate will continue for the second-half of the year, and project a \$34.6 million deficit in current year property tax collections.

**Wagering Tax** – For collections posted in the financial reporting system through December 31, collections are down \$5.9 million. However, per the comprehensive Wagering Tax Report from the Fiscal Analysis Division based on State reported collections, year to date collections are \$0.5 million higher. Based on the comprehensive report a \$0.8 million surplus is projected.

**Utility Users Excise Tax** – The collections through December 31 are \$2.0 million higher than last year. The financial reporting system has recorded FY 2006-07 collections as \$53.8 million, increasing this by \$4.8 million with the assumption of the continuation of the collection pattern results in a projection of \$58.6 in collections for FY 07-08. Compared to a budget of \$60.0 million, a \$1.4 million deficit will result.

**All Other Revenues** – This group shows a \$31.4 million increase above prior year at December 31. Continuing this higher collection pattern through the fiscal year would indicate a collection total of \$419.3 million compared to a budget of \$499.7, or a projected \$80.4 million deficit. For June 30, 2007 at the present time a \$42.6 million deficit is reflected in the financial system. The group of other revenues has been an area where the Budget Department and Fiscal Analysis Division have had the largest differences. Budget has been working on reconciling the difference in this group between the budget and financial reporting. Fiscal has been meeting with budget staff, but identification of the difference or a good reconciliation has not yet been developed.

**Solid Waste Fee** – During fiscal year 2006-07, the first year for collection of this fee, the fee was included in the General Fund. Beginning with fiscal 2007-08 a new fund, the Solid Waste Management Fund (SWMF) was established for the fee. For comparison purposes, and since shortfalls in the SWMF can be expected to come from the General Fund, these fees will be analyzed as a sub-fund to the General Fund. Collections this year are \$4.4 million below last year at December 31. This is a similar pattern as exhibited by the property tax collections. Again, collections from the Wayne County Treasurer (allowed under special legislation that was passed last year) will increase collections of the fees. However, for our analysis, we are going to assume the same one-third collection loss for these fees is reasonable for projection purposes. The total budget for the fees is \$74.2 million, with half-year collections of \$30.8, or a rough projection of a \$12.6 million deficit. Using the one third loss estimate, an adjusted deficit of \$4.2 million is projected.

The financial reporting system does not show collections in the commercial inspection or collection solid waste fees. As the inspection fee is a new revenue proposed in the budget by the Administration, Council may want to immediately

request a report on the actual collection of these fees, and an explanation on the lack of collections being reflected in the system at the mid year point.

### **APPROPRIATION/EXPENDITURES for 2007-08**

Our overall estimate on the appropriation side is made at a high level and what appears in our analysis is that current year expenditures are running about at the same level as last year. Our assumption at this point is that the pattern will continue. Comparing that to the 2007-08 budget leads to an appropriation surplus in the area of \$99 million. This is included in our overall projection for the current year, and is more than offset with projected revenue deficits leading to an overall projected current year deficit of \$29.8 million.

At this point there are two items that are of concern as it relates to this projection. The fact that all 2006-07 year end adjustments may not be reflected in the system, and that there are already 33 general fund appropriations as of January 31, 2008 showing deficits. While it is possible that these deficits may be offset by appropriations with surpluses, our level of concern is raised.

Reviewing the September 30, quarterly report from Budget, and the expanded format report by the Fiscal Analysis Division, one item of note appears on the expenditure side. For the Department of Public Works it appears that for some portion of the year, expenditures that should have been made to the Solid Waste Management Fund were charged to the General Fund portion of the department. This is exhibited on the September report by the agency having expended over nearly 52% of the budget in just 3 months, and 65% of the budget by December 31. Council may want to verify this observation with the Administration, and if correct, request an explanation of what happened. Has the problem been corrected? When will the appropriate transfer of expenditures be made to the financial system? Identification of these types of items during the year and processing the corrections sooner, rather than later, is beneficial in presenting accurate current reports (improves projections), and prevents the possibility of delaying year-end closing should the corrections not be made until then.

### **Conclusion**

While the overall financial position appears to be improving as indicated by the projected reduction in the accumulated deficit, caution must be exercised. The fact that we do not have a final CAFR for June 30, 2006, the Administration has indicated that year ending adjustments for June 30, 2007 remain to be made, the data our projections are based on becomes less reliable.

If in fact, this improving projection holds true it is not one factor but rather a combination of factors including improved budget assumptions, budgeting at least a portion of the prior years' deficit, expenditure controls, increasing fee rates, and the spin off of operations that may be taking affect.

In addition, these projections assume that a \$58 million revenue collection from either a stabilization bond sale or a "tunnel deal" will materialize by June 30, 2008. In addition, an assumption that all benefit accounts are being adequately charged during the year is made. However, for fiscal 2006-07 a year-end adjustment of \$23 million for undistributed fringe costs is reflected in the system. This is an area where the administration has initiatives to make savings, but quantifying the actual savings has not been documented. The projections hold all subsidy requirements at budget levels. And finally, under a worse case scenario, based on five year historical collection patterns a \$96 million operating deficit projection could be made. This would result in an accumulated deficit of nearly \$170 million on June 30, 2007. So while there appears to be some stabilization of the City's finances, there remain a number of items that can quickly destabilize the situation.

I want to reiterate my caution that these are only projections and while they do appear to indicate improvement, the projections must become a reality. And the improvements have to be shown over a period of time before anyone assumes a corner has been turned.

#### Attachments

cc: Council Divisions  
Auditor General's Office  
Ombudsperson's Office  
Pamela Scales, Budget Director  
Norman White, Chief Financial Officer  
Renee Short, Budget Team Leader  
Kerwin Wimberly, Mayor's Office

CITY OF DETROIT  
BUDGET DEPARTMENT

BUDGET,  
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AUDIT  
STANDING  
COMMITTEE

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November 30, 2007

Honorable City Council:

**RE: Quarterly Financial Report**

Please find attached the quarterly financial report for the period ending September 30, 2007. The report includes our estimates for the required major revenues and departmental appropriations. It should be noted that Current Year Property Tax and Utility Users' Tax actual collections is low due to late posting of revenues. State Equity revenues are no longer collected by the city so this line has been eliminated from the report.

In our overall general fund estimate for the first quarter we are on track to end in a balanced position. This assumes that FY 2006-07 year end number does not exceed the budgeted Prior Year Deficit amount. We are still in the process of finalizing that number and it will be factored in to the next quarterly report. It also assumes that the Tunnel transaction will be completed before the end of the year.

I am available for any questions.

Respectfully Submitted,

  
Pamela C. Scales  
Budget Director

cc. Kwame M. Kilpatrick, Mayor  
Anthony Adams, Deputy Mayor  
Roger Short, CFO  
Kandia Milton, City Council Liaison

DETROIT  
CITY CLERK

2007 DEC -3 P 4:03

PART I  
GENERAL FUND  
MAJOR SOURCES OF REVENUE AND ESTIMATED SURPLUS/(DEFICIT)

As of September 30, 2007

	Total Annual Budget	Amount Collected through 09/30/07	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date		Estimated Year End Surplus/(Deficit) Manually Computed
						Current Year	Prior Year	
Municipal Income Tax	\$277,562,000	\$53,827,991	(\$15,562,509)	-22.43%	\$223,734,009	19.39%	19.78%	\$0
Current Year Property Tax	173,466,973	83,634,864	40,268,121	92.85%	89,832,109	48.21%	0.00% *	0
Utility Users' Tax	60,000,000	1,918,890	(13,081,110)	-87.21%	58,081,110	3.20%	11.05%	0
State Revenue Sharing								
Sales Tax - Constitutional	\$64,670,920	\$0	(\$16,167,730)	-100.00%	\$64,670,920	0.00%	0.00%	(\$465,883)
Sales Tax - Statutory	209,731,358	0	(52,432,840)	-100.00%	209,731,358	0.00%	0.00%	(2,783,723)
Total	\$274,402,278	\$0	(\$68,600,570)	-100.00%	\$274,402,278	0.00%	0.00%	(\$3,249,606)
Grand Total	\$785,431,251	\$139,381,745	(\$56,976,068)	-29.02%	\$646,049,506	17.75%	7.76%	(\$3,249,606)

Note: State Equity revenues were eliminated from the General Fund upon the transfer of the Zoo and Historical operations to an independent agency in FY 2006.

\* FY 2007 Property Tax revenues were posted late, after the quarter ended.

PART II  
GENERAL FUND APPROPRIATIONS  
(including fringe benefits)  
ESTIMATED SURPLUS/(DEFICIT)  
as of September 30, 2007

	Total Annual Budget	Amount Expended through September 30, 2007	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Expended to Date		Estimated Year End Surplus/(Deficit) Manually Computed
						Current Year	Prior Year	
DEPT OF PUBLIC WORKS	\$14,786,381 ✓	\$7,681,514	(\$3,984,919)	-107.80%	\$6,331,191	51.95%	72.46% **	(\$500,000 - \$500,000)
FINANCE	37,035,910 ✓	8,476,757	782,221	8.45%	27,531,820	22.89%	29.17% *	(\$1,000,000) - \$1,500,000
FIRE	184,801,899 ✓	46,883,102	(682,627)	-1.48%	137,100,892	25.37%	30.46% *	(\$1,00,000) - \$0
HEALTH	27,738,672 ✓	4,324,477	2,610,191	37.64%	23,082,151	15.59%	20.09% *	\$0 - \$3,000,000
POLICE	425,242,068 ✓	88,570,087	17,740,430	16.69%	336,630,487	20.83%	23.16% *	\$4,000,000 - \$10,000,000
PUBLIC LIGHTING	62,639,832 ✓	12,942,573	2,717,385	17.35%	26,205,828	20.66%	44.07% *	\$0 - \$2,000,000
RECREATION	28,807,810 ✓	3,557,650	3,644,303	50.60%	22,688,735	12.35%	53.48% *	(\$500,000) - \$500,000
<b>TOTAL</b>	<b>\$781,052,572</b>	<b>\$172,436,159</b>	<b>\$22,826,984</b>	<b>11.69%</b>	<b>\$579,571,104</b>	<b>22.08%</b>	<b>34.45% *</b>	<b>\$1,000,000 - \$17,500,000</b>

NOTE: Fringe Benefits (entire General Fund, excluding pensions) are estimated to surplus/deficit in the amount of (\$0).

\* Prior year totals erroneously include encumbrances amounts.

\*\* Beginning with fiscal year 2007- 08, the Department of Public Works refuse collection activity is recorded in a separate fund, Fund 3104- Solid Waste

PART I  
GENERAL FUND  
MAJOR SOURCES OF REVENUES AND ESTIMATED SUPRLUS/DEFICIT  
at December 31, 2007  
Prepared by the City Council Fiscal Analysis Division

Column Calculation	B	C	D C x %	E	F E - D	G F / D	H C - E	I E / C	J	K
	Total Annual Budget	Total Amended Budget	Budget for Report Period 50.0%	Collected through Dec 31, 2007	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date Current Year	Prior Year	Surplus/(Deficit) Estimate
Municipal Income Tax	\$277,562,000	\$277,562,000	\$138,781,000	\$114,484,902	(\$24,296,098)	-17.51%	163,077,098	41.25%	41.28%	(\$6,200,000)
Current Year Property Tax	176,892,973	176,892,973	88,446,487	89,964,323	1,517,836	1.72%	86,928,650	50.86%	57.17%	(\$34,600,000)
Utility Users' Tax	60,000,000	60,000,000	30,000,000	12,567,129	(17,432,871)	-58.11%	47,432,871	20.95%	24.25%	(\$1,400,000)
State Equity Package										
Historical	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	0.00%	\$0
Zoological	0	0	0	0	0	#DIV/0!	0	#DIV/0!	0.00%	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>0.00%</b>	<b>\$0</b>
State Revenue Sharing										
Sales Tax - Constitutional	\$64,670,920	\$64,670,920	\$32,335,460	\$11,811,756	(\$20,523,704)	-63.47%	52,859,164	18.26%	17.13%	(\$114,300)
Sales Tax - Statutory	209,731,358	209,731,358	104,865,679	34,686,278	(\$70,179,401)	-66.92%	175,045,080	16.54%	16.48%	(\$3,136,000)
<b>Total</b>	<b>\$274,402,278</b>	<b>\$274,402,278</b>	<b>\$137,201,139</b>	<b>\$46,498,034</b>	<b>(\$90,703,105)</b>	<b>-66.11%</b>	<b>\$227,904,244</b>	<b>16.95%</b>	<b>16.63%</b>	<b>(\$3,250,300)</b>
<b>Grand Total</b>	<b>\$788,857,251</b>	<b>\$788,857,251</b>	<b>\$394,428,626</b>	<b>\$263,514,387</b>	<b>(\$130,914,238)</b>	<b>-33.19%</b>	<b>\$525,342,864</b>	<b>33.40%</b>	<b>34.70%</b>	<b>(\$45,450,300)</b>
Casino Gaming Fee	\$193,248,000	\$193,248,000	\$96,624,000	\$88,301,835	(\$8,322,165)	-8.61%	\$104,946,165	45.69%	50.94%	\$830,000

PART I  
GENERAL FUND  
MAJOR SOURCES OF REVENUES AND ESTIMATED SUPRUS/DEFICIT  
at December 31, 2007  
Prepared by the City Council Fiscal Analysis Division

Column Calculation	B	C	D C x %	E	F E - D	G F / D	H C - E	I E / C	J	K
	Total Annual Budget	Total Amended Budget	Budget for Report Period 50.0%	Collected through Dec 31, 2007	Better/(Worse) than Budget Year to Date	% Variance Better/(Worse) than Budget Year to Date	Remaining Annual Budget	% Collected to Date Current Year	Prior Year	Surplus/(Deficit) Estimate
Municipal Income Tax	\$277,562,000	\$277,562,000	\$138,781,000	\$114,484,902	(\$24,296,098)	-17.51%	163,077,098	41.25%	41.28%	(\$6,200,000)
Current Year Property Tax	176,892,973	176,892,973	88,446,487	89,964,323	1,517,836	1.72%	86,928,650	50.86%	57.17%	(\$34,600,000)
Utility Users' Tax	60,000,000	60,000,000	30,000,000	12,567,129	(17,432,871)	-58.11%	47,432,871	20.95%	24.25%	(\$1,400,000)
State Equity Package										
Historical	\$0	\$0	\$0	\$0	\$0	#DIV/0!	\$0	#DIV/0!	0.00%	\$0
Zoological	0	0	0	0	0	#DIV/0!	0	#DIV/0!	0.00%	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>\$0</b>	<b>#DIV/0!</b>	<b>0.00%</b>	<b>\$0</b>
State Revenue Sharing										
Sales Tax - Constitutional	\$64,670,920	\$64,670,920	\$32,335,460	\$11,811,756	(\$20,523,704)	-63.47%	52,859,164	18.26%	17.13%	(\$114,300)
Sales Tax - Statutory	209,731,358	209,731,358	104,865,679	34,686,278	(\$70,179,401)	-66.92%	175,045,080	16.54%	16.48%	(\$3,136,000)
<b>Total</b>	<b>\$274,402,278</b>	<b>\$274,402,278</b>	<b>\$137,201,139</b>	<b>\$46,498,034</b>	<b>(\$90,703,105)</b>	<b>-66.11%</b>	<b>\$227,904,244</b>	<b>16.95%</b>	<b>16.63%</b>	<b>(\$3,250,300)</b>
<b>Grand Total</b>	<b>\$788,857,251</b>	<b>\$788,857,251</b>	<b>\$394,428,626</b>	<b>\$263,514,387</b>	<b>(\$130,914,238)</b>	<b>-33.19%</b>	<b>\$525,342,864</b>	<b>33.40%</b>	<b>34.70%</b>	<b>(\$45,450,300)</b>
Casino Gaming Fee	\$193,248,000	\$193,248,000	\$96,624,000	\$88,301,835	(\$8,322,165)	-8.61%	\$104,946,165	45.69%	50.94%	\$830,000

Agency	Name	Appro	Title	Budget	Encumbrance	Actual	Funds Available
		00000 Total	Undefined Appropriations	0.00	0.00	74,872.30	(74,872.30)
00 Total	#N/A	Undefined Agency		0.00	0.00	74,872.30	(74,872.30)
		00226 Total	Budget Department Operations	2,811,204.56	4,726.96	2,600,592.47	205,885.13
12 Total	Budget Department			2,811,204.56	4,726.96	2,600,592.47	205,885.13
		00229 Total	Administration and Licenses	(1,562.65)	(5,487.65)	0.00	3,925.00
13 Total	Buildings and Safety Department			(1,562.65)	(5,487.65)	0.00	3,925.00
		00008 Total	Administration	1,129,272.69	2,578.85	1,357,695.47	(231,001.63)
		00009 Total	Veterans Memorial Building	0.00	0.00	61,647.57	(61,647.57)
		00011 Total	Cobo Center	11,568,925.42	443,167.13	14,797,920.66	(3,672,162.37)
		11150 Total	Property Management	585,160.72	27,069.81	276,071.42	282,019.49
14 Total	Civic Center Department			13,283,358.83	472,815.79	16,493,335.12	(3,682,792.08)
		00120 Total	Public Information and Promotional Servi	127,016.16	125,638.22	9,722.11	(8,344.17)
15 Total	Communications and Creative Services Dep			127,016.16	125,638.22	9,722.11	(8,344.17)
		00239 Total	Consumer Advocacy	1,134.80	1,134.80	249,000.01	(249,000.01)
		00404 Total	Licenses Permits Weight Measures	695.69	(6,682.55)	460,204.03	(452,825.79)
16 Total	Consumer Affairs Department			1,830.49	(5,547.75)	709,204.04	(701,825.80)
		00934 Total	Cultural Affairs Administration	(2,221.69)	(2,221.69)	0.00	0.00
		11196 Total	Eastern Market	396.80	396.80	0.00	0.00
17 Total	Cultural Affairs Department			(1,824.89)	(1,824.89)	0.00	0.00
		00028 Total	Administration	3,342,534.09	821,721.59	3,093,308.31	(572,495.81)
		00030 Total	Building Operations	3,893,369.00	0.00	2,726,602.58	1,166,766.42
		00034 Total	Solid Waste Management	786,842.54	75,157.38	839,559.76	(127,874.60)
		00035 Total	Refuse Collection	16,810,194.40	324,631.72	18,811,786.20	(2,326,223.52)
		00036 Total	Snow and Ice Removal	274,815.00	0.00	0.00	274,815.00
		00037 Total	Street Cleaning	64,552.66	64,552.66	662,252.42	(662,252.42)
		00038 Total	Vacant Lot Clean-Up	386,576.06	153,723.42	275,129.90	(42,277.26)
		00039 Total	Rodent Control	796.85	796.85	0.00	0.00
		00040 Total	Refuse Disposal	88,985,377.73	32,458.96	88,507,676.48	445,242.29
		00041 Total	Street Maintenance	38,520.99	29,367.96	11,830.79	(2,677.76)
		00042 Total	Paved Street Maintenance	3,388.30	2,507.93	16,370.42	(15,490.05)
		00043 Total	Transportation Engineering Division	(82.28)	(82.28)	3,707.07	(3,707.07)
		00044 Total	Transportation Sign Shop	51,071.00	(7,429.00)	59,563.05	(1,063.05)
		00046 Total	Equipment Maintenance	26,819.19	26,178.91	1,091.00	(450.72)
		00047 Total	Yard Operations	1,169.33	1,166.10	0.00	3.23
		00048 Total	Special Projects	149.86	149.86	0.00	0.00
		00049 Total	Reimbursed - Street Maintenance	(259,958.91)	525,092.28	117,948.61	(902,999.80)
		00051 Total	Vehicle Management	86,043.38	16,383.48	162,009.70	(92,349.80)
		00052 Total	Stores and Supplies	2,619.87	1,905.35	63,143.61	(62,429.09)
		00299 Total	Sidewalk Intersection - City Portion	1,105,632.35	601,534.11	517,641.62	(13,543.38)
		00910 Total	City Engineer	6,726,370.38	670,128.81	7,747,538.73	(1,691,297.16)
		00996 Total	Hired Trucks	901.00	901.00	0.00	0.00
		11191 Total	Safety Signage	600,000.00	0.00	599,865.95	134.05
		11717 Total	Detroit Call Center	32,735.41	6,071.20	356,011.29	(329,347.08)
19 Total	Department of Public Works			122,960,438.20	3,346,918.29	124,573,037.49	(4,959,517.58)
		12049 Total	General Fund Account - Late Fees FY 07	2,000.00	12.01	1,972.38	15.61
21 Total	Detroit Workforce Development Department			2,000.00	12.01	1,972.38	15.61
		00935 Total	Environmental Affairs Administration	1,535,039.05	124,750.63	1,118,226.47	292,061.95
		10844 Total	Environmental Code Enforcement	2,974,900.78	9,300.72	2,614,065.87	351,534.19
22 Total	Department of Environmental Affairs			4,509,939.83	134,051.35	3,732,292.34	643,596.14
		00058 Total	Administration	1,256,423.35	11,320.67	1,436,463.93	(191,361.25)
		00060 Total	Assessments Division	5,229,921.44	46,876.57	5,620,094.50	(437,049.63)
		00061 Total	Purchasing Division	2,159,841.05	5,998.64	1,864,874.62	288,967.79
		00063 Total	Treasury Division	5,140,820.50	82,391.56	5,139,580.86	(81,151.92)
		00245 Total	Accounts Division - Administration	6,472,403.11	80,698.25	6,098,044.35	293,660.51
		00246 Total	Accounts - Pension and Employee Benefits	6,804,512.58	836,589.00	2,982,028.67	2,985,894.91
		00247 Total	Accounts - City Income Tax Operation	4,186,769.27	104,944.81	4,085,866.98	(4,042.52)
		00832 Total	Departmental Accounting Operations	2,474,119.00	0.00	3,498,514.89	(1,024,395.89)
		11859 Total	Targeted Business Developments	809,262.00	(2,757.68)	568,460.80	243,558.88
23 Total	Finance Department			34,534,072.30	1,166,061.82	31,293,929.60	2,074,080.88
		00064 Total	Executive Management and Support	6,052,708.85	(18,069.11)	5,787,273.00	283,504.96
		00065 Total	Ordinance Enforcement	6,428,018.75	65,142.90	6,836,290.68	(473,414.83)
		00067 Total	Emergency Medical Services	24,204,040.37	130,246.97	26,211,370.39	(2,137,576.99)
		00715 Total	Vehicle Management and Supply	1,215,484.62	220,167.24	977,960.94	17,356.44
		00718 Total	Fire Fighting Operations	123,970,310.56	(505,541.64)	133,675,142.09	(9,199,289.89)
		00760 Total	Communication and System Support	2,956,635.70	(110,339.76)	3,874,247.68	(807,272.22)
		00965 Total	Environmental Response	377,992.76	282,207.80	95,784.96	0.00
		10151 Total	Casino Municipal Services-Fire	4,206,378.00	51,685.00	2,710,332.54	1,444,360.46
		10580 Total	Emergency Management	(653.29)	187.99	(841.28)	0.00
24 Total	Fire Department			169,410,916.32	115,687.39	180,167,561.00	(10,872,332.07)
		00068 Total	Administration	4,675,933.35	178,318.79	3,587,784.03	909,830.53
		00070 Total	Communicable Disease Control	2,737,064.39	117,069.95	2,480,066.73	139,927.71
		00071 Total	Environmental Health Services	(10,767.49)	(10,767.49)	0.00	0.00

Agency	Name	Appro	Title	Budget	Encumbrance	Actual	Funds Available
		00073 Total	Technical Support Services	5,351,594.73	703,576.46	3,833,240.77	814,777.50
		00074 Total	Primary Family Care	250,091.96	(227,621.04)	541,594.87	(63,881.87)
		00076 Total	Drug Education	234,568.79	(15,431.21)	250,000.00	0.00
		00077 Total	Community Health Services	3,738,211.39	11,067.30	2,846,840.88	880,303.21
		00078 Total	Substance Abuse	683,236.18	12,945.34	602,584.47	67,706.37
		00081 Total	Plant Operation and Maintenance-Herman K	825,258.19	(346,165.51)	1,249,385.30	(77,961.60)
		00377 Total	Grant Contributions - Cash	1,320,000.00	0.00	1,320,000.00	0.00
		00410 Total	Nutrition Services	553,011.00	0.00	346,298.85	206,712.15
		10836 Total	Lead Abatement	349,034.00	0.00	37,104.67	311,929.33
		10889 Total	Grace-Ross Center	894,235.61	212,910.08	546,634.97	134,690.56
		10890 Total	Northeast Center	1,145,530.23	26,270.85	909,619.46	209,639.92
		10891 Total	CHASS Center	(10,586.41)	(10,586.41)	0.00	0.00
		10892 Total	Herman Kiefer Family Center	1,395,870.85	124,047.66	957,464.68	314,358.51
		10893 Total	Animal Control Center	1,399,862.17	9,035.74	1,354,535.12	36,291.31
		10894 Total	Community and Industrial Hygiene	1,038,348.75	6,052.52	791,984.45	240,311.78
		10895 Total	Food Sanitation	1,527,585.05	30,270.43	1,167,703.39	329,611.23
		10896 Total	Rodent Impact Program	12,248.84	1,487.68	70,547.20	(59,786.04)
25 Total	Department of Health and Wellness Promotion			28,110,331.58	822,481.14	22,893,389.84	4,394,460.60
		00082 Total	Main Museum and Administration	476,299.02	447,674.59	189,128.32	(160,503.89)
26 Total	Historical			476,299.02	447,674.59	189,128.32	(160,503.89)
		00105 Total	Administration	2,120,495.69	100,881.04	1,863,374.89	156,239.76
		00106 Total	Personnel Selection	1,514,291.04	4,343.04	1,396,066.25	113,881.75
		00107 Total	Supportive Services	654,719.15	(2,688.39)	751,152.88	(93,745.34)
		00108 Total	Labor Relations	2,418,625.10	10,146.57	2,184,280.92	224,197.61
		00109 Total	Urban Corps	0.00	0.00	0.00	0.00
		00833 Total	Employee Services	8,434,751.88	18,368.94	7,601,651.65	814,731.29
		00854 Total	Hearings and Policy Development	190,216.47	6,774.97	150,166.14	33,275.36
		10549 Total	Apprentice Training Program	6,070,209.00	0.00	4,681,304.72	1,388,904.28
28 Total	Human Resources Department			21,403,308.33	137,826.17	18,627,997.45	2,637,484.71
		00250 Total	Protection of Human Rights	904,034.74	10,549.20	804,914.47	88,571.07
		00879 Total	Contract Compliance	17,010.13	22,757.25	129,835.29	(135,582.41)
29 Total	Human Rights Department			921,044.87	33,306.45	934,749.76	(47,011.34)
		10148 Total	Homeless Services-Staff	80,000.00	80,000.00	0.00	0.00
		10149 Total	Warming Center/Supportive Services	300,866.35	0.00	300,866.35	0.00
30 Total	Department of Human Services			380,866.35	80,000.00	300,866.35	0.00
		00024 Total	Central Data Processing	24,313,594.37	1,421,789.58	23,204,478.51	(312,673.72)
		11827 Total	Publishing Services	65,790.18	1,975.14	62,383.59	1,431.45
31 Total	Information Technology Services Department			24,379,384.55	1,423,764.72	23,266,862.10	(311,242.27)
		00255 Total	Legislative Liaison	396,196.80	14,838.24	81,358.56	300,000.00
		00527 Total	Administration and Operations	20,062,500.93	(240,806.97)	18,702,655.77	1,600,652.13
		11544 Total	Risk Management	72.05	0.00	131,853.76	(131,781.71)
		11860 Total	State Legislative Services	978,164.56	511,838.73	430,508.47	35,817.36
32 Total	Law Department			21,436,934.34	285,870.00	19,346,376.56	1,804,687.78
		00096 Total	Executive Office	6,979,504.44	78,906.65	6,653,045.28	247,552.51
		00097 Total	Neighborhood City Halls	2,065,999.21	71,110.73	1,970,607.19	24,281.29
		12158 Total	311 Call Center	1,491,760.00	88,500.00	1,136,358.93	266,901.07
		12159 Total	Citizen Radio Patrol	250,000.00	1,012.78	248,668.07	319.15
		12222 Total	Consumer Advocacy	146,478.00	0.00	21,387.40	125,090.60
		12223 Total	Senior Advocacy	513,813.00	1,826.22	518,679.40	(6,692.62)
		12224 Total	Special Events	200,000.00	(2,300.00)	7,827.50	194,472.50
33 Total	Mayor's Office			11,647,554.65	239,056.38	10,556,573.77	851,924.50
		00102 Total	Parking Violations Bureau	9,924,547.69	623,921.58	8,166,841.47	1,133,784.64
34 Total	Municipal Parking Department			9,924,547.69	623,921.58	8,166,841.47	1,133,784.64
		00199 Total	Public Commemorations	3,000.00	0.00	3,301.67	(301.67)
		00204 Total	Organizations For Cities	412,211.50	(12,391.30)	382,063.80	42,539.00
		00209 Total	Library Support	104,635.00	0.00	104,635.00	0.00
		00276 Total	Greater Detroit Resource Recovery Author	987,868.00	17.00	751,949.40	235,901.60
		00277 Total	Detroit Building Authority	1,045,874.88	466.54	1,004,663.93	40,744.41
		00335 Total	Parking Programs	215,000.00	279.00	128,649.66	86,071.34
		00341 Total	Tax Support - DOT	76,811,627.00	0.00	76,811,627.00	0.00
		00347 Total	Airport Support	900,000.00	0.00	900,000.00	0.00
		00362 Total	Tax Increment Districts	26,378,649.00	0.00	22,134,634.80	4,244,014.20
		00396 Total	World Trade Program	250,000.00	0.00	250,000.00	0.00
		00444 Total	Prior Year's Deficit	67,009,401.00	0.00	0.00	67,009,401.00
		00551 Total	Prisoner Care	308,375.00	23,815.00	301,635.00	(17,075.00)
		00578 Total	Parking Systems Operating Advance	12,061,609.00	0.00	6,949,608.19	5,112,000.81
		00636 Total	Distributed State Aid - LTGO - 1989A	13,558,820.00	0.00	13,558,820.00	0.00
		00664 Total	City-County Building Rent and Rehabilita	212,712.00	0.00	212,712.00	0.00
		00780 Total	Downtown Development Auth SBT - Inventor	59,208.00	0.00	58,925.00	283.00
		00852 Total	Claims Fund(Insurance Premium)	67,247,148.00	121,000.00	67,367,633.71	(241,485.71)
		00870 Total	Centralized Utility Payments	0.00	0.00	(183,703.06)	183,703.06
		00939 Total	Supplemental Fees (G D R R A)	52,905,118.61	824.80	52,973,678.88	(69,385.07)

Agency	Name	Appro	Title	Budget	Encumbrance	Actual	Funds Available
		00972 Total	Cable Communications Commission	1,421,839.79	196,767.78	906,372.06	318,699.95
		00973 Total	Government Access	484,188.10	4,254.10	459,005.72	20,928.28
		00975 Total	Health Care Improvement - Uniform Retire	53,000.00	0.00	0.00	53,000.00
		00993 Total	Downtown Development Authority Bonds 199	1,413,555.00	0.00	1,413,555.00	0.00
		00995 Total	DRMS	576,854.48	150,682.98	753,993.40	(327,821.90)
		04443 Total	Adjustments and Undistributed Costs	0.00	0.00	23,921,580.81	(23,921,580.81)
		04739 Total	General Revenue - Non-Departmental	11,069,792.00	0.00	297,255.72	10,772,536.28
		05414 Total	African American History Museum - Operat	1,800,000.00	0.00	1,800,000.00	0.00
		06925 Total	Temp Casino Site Sup & Infra Imp	259,090.15	193,461.86	0.00	65,628.29
		10397 Total	Board of Ethics	247,838.44	(207.80)	212,118.15	35,928.09
		10592 Total	Drain Fee- Oakland County	35,000.00	0.00	0.00	35,000.00
		10634 Total	City Vehicles-Lease Purchase	20,275,750.00	0.00	25,067,582.53	(4,791,832.53)
		11176 Total	Grants Acquisition Office	885.00	550.75	0.00	334.25
		11177 Total	Program Management Office	25,323,580.24	2,653,535.67	13,374,813.96	9,295,230.61
		11426 Total	Office of Targeted Business Development	509.67	509.67	0.00	0.00
		11471 Total	Strategic Management Center	421.02	421.02	(4,895.00)	4,895.00
		11519 Total	Fiscal Stabilization Expense	5,272,590.25	606,027.50	4,975,312.75	(308,750.00)
		11541 Total	Targeted Business	202.04	202.04	0.00	0.00
		11913 Total	800 MHZ Project	4,880,551.65	1,184,331.42	1,174,782.41	2,521,437.82
		11915 Total	ITS - Unisys Project	3,502,280.43	0.00	3,384,870.00	117,410.43
		12129 Total	800 MHZ Project Debt Service	4,158,520.00	0.00	0.00	4,158,520.00
		12161 Total	Zoo Operations	900,000.00	0.00	900,000.00	0.00
		12162 Total	Historical Operations	500,000.00	0.00	497,884.61	2,115.39
		12226 Total	Interest Short-Term Borrowing	3,000,000.00	0.00	4,077,663.08	(1,077,663.08)
35	Total	Non-Departmental		405,647,705.25	5,124,548.03	326,922,730.18	73,600,427.04
		00014 Total	Community Development	1,037,018.04	70,220.21	913,217.56	53,580.27
		00015 Total	Real Estate - City	2,594,242.41	18,856.66	2,639,394.31	(64,008.56)
		00595 Total	Economic Development Corporation	325,000.00	50,000.00	275,000.00	0.00
		00597 Total	Economic Growth Corporation	1,083,333.00	166,669.00	916,664.00	0.00
		00883 Total	Development - City	2,345,027.20	81,328.89	2,268,583.03	(4,884.72)
36	Total	Planning and Development Department		7,384,620.65	387,074.76	7,012,858.90	(15,313.01)
		00111 Total	Police Commission	2,735,695.66	3,211.34	2,663,270.76	69,213.56
		00112 Total	Police Executive	11,203,430.55	2,025.23	9,800,442.83	1,400,962.49
		00113 Total	Internal Control Bureau	(1,319.16)	(1,319.16)	0.00	0.00
		00115 Total	Human Resources Bureau	5,281,924.12	(537.22)	5,655,800.23	(373,338.89)
		00116 Total	Eastern Operations Bureau	12,202.42	12,081.07	3,017,742.55	(3,017,621.20)
		00117 Total	Western Operations Bureau	7,085.55	6,071.97	2,492,804.31	(2,491,790.73)
		00118 Total	Criminal Investigation Bureau	72,014,406.90	28,948.78	61,959,786.40	10,025,671.72
		00119 Total	Fiscal Management Bureau	4,600,805.51	278,348.84	4,464,664.65	(142,207.98)
		00321 Total	Secret Service Fund	562,500.00	0.00	132,926.60	429,573.40
		00380 Total	Grant Contributions - Cash	2,033,686.00	40,002.00	442,541.23	1,551,142.77
		00537 Total	Rape Counseling Unit	360,128.41	(3,939.59)	387,877.27	(23,809.27)
		00580 Total	Public Acts 301-302 Training	1,796,585.88	71,304.68	481,893.92	1,243,387.28
		00880 Total	Police Athletic League	597,987.41	5,268.41	718,901.40	(126,182.40)
		09112 Total	Enhanced E-911	4,983,469.49	8,976.21	3,529,419.18	1,445,074.10
		10082 Total	Assistant Chief	201,916,995.21	1,345.01	210,062,945.03	(8,147,294.83)
		10152 Total	Casino Municipal Services-Police	7,876,985.97	6,580.68	8,768,125.04	(897,719.75)
		10886 Total	Domestic Violence Unit	2,615,935.08	5,978.48	2,648,147.95	(38,191.35)
		11040 Total	ADMINISTRATIVE PORTFOLIO	968,569.84	1,869.78	265,326.19	701,373.87
		11041 Total	TECHNICAL SERVICES BUREAU	48,608,577.09	1,018,813.87	42,886,888.31	4,702,874.91
		11042 Total	RISK MANAGEMENT BUEREAU	12,240,782.05	33,802.45	13,088,455.30	(881,475.70)
		11193 Total	Missing Persons Unit	0.00	0.00	(1,651.50)	1,651.50
		11376 Total	Investigations Portfolio	17,778,685.00	12,530.74	22,982,211.30	(5,216,057.04)
		11377 Total	Civil Rights Integrity Bureau	(922.62)	110.88	128,440.02	(129,473.52)
37	Total	Police Department		398,194,196.36	1,531,474.45	396,576,958.97	85,762.94
		00123 Total	Administration	3,631,609.46	162,623.77	3,275,168.90	193,816.79
		00127 Total	Engineering	917,996.72	20,188.01	836,530.35	61,278.36
		00128 Total	Street Lighting	11,850,381.58	1,567,011.37	10,213,557.24	69,812.97
		00129 Total	Operating Division	5,225,103.12	249,243.66	3,606,891.05	1,368,968.41
		00131 Total	Heat and Power Production	42,284,899.26	1,101,954.68	42,496,125.69	(1,313,181.11)
		12155 Total	Traffic Signals	2,308,198.00	231,196.47	1,496,348.73	580,652.80
38	Total	Public Lighting Department		66,218,188.14	3,332,217.96	61,924,621.96	961,348.22
		00133 Total	Management	980.62	931.86	0.00	48.76
		00134 Total	Recreation	246,049.75	246,049.75	0.00	0.00
		00136 Total	Maintenance - Buildings and Equipment	54,890.37	54,890.37	4,199.54	(4,199.54)
		00137 Total	Forestry and Landscape	174,221.81	174,161.81	1,119.99	(1,059.99)
		00138 Total	Belle Isle	44,976.40	44,976.40	0.00	0.00
		10541 Total	Management	33,533.53	33,306.03	34,591.94	(34,364.44)
		10542 Total	Development and Support	(3,968.88)	11,384.63	16,085.70	(31,439.21)
		10543 Total	Operations Support	333,894.28	168,844.19	185,386.06	(20,335.97)
		10544 Total	North District Operations	146,069.91	146,069.91	0.00	0.00
		10545 Total	South District Operations	6,057.04	5,024.90	557,099.22	(556,067.08)

Agency	Name	Appro	Title	Budget	Encumbrance	Actual	Funds Available
		10546 Total	West District Operations	10,944.44	10,944.44	0.00	0.00
		10547 Total	East District Operations	26,751.18	26,822.61	665,567.15	(665,638.58)
		10548 Total	Belle Isle District	10,280.70	24,349.26	86,447.11	(100,515.67)
		10600 Total	Recreation Business Operations	16,146.73	(34,070.56)	138,742.92	(88,525.63)
		10842 Total	After School Programs	114,249.88	6,248.88	122,656.93	(14,655.93)
		10888 Total	Henderson Marina	(1,646.09)	(0.01)	(1,646.08)	0.00
		11656 Total	Recreation Management	1,309,776.00	0.00	1,167,107.79	142,668.21
		11657 Total	Business Operations & Support Services	6,869,692.15	568,571.19	9,806,754.15	(3,505,633.19)
		11658 Total	Planning, Design & Construction Manageme	575,060.00	0.00	525,374.01	49,685.99
		11659 Total	Buildings & Ground Maintenance	74,767.52	11,888.79	27,276.08	35,602.65
		11660 Total	Huber Facility & Storeroom	70,612.09	40,990.68	23,775.11	5,846.30
		11661 Total	Forestry Operations	20,639.04	12,365.23	3,852.06	4,421.75
		11662 Total	Building Operations	0.00	0.00	69,385.57	(69,385.57)
		11663 Total	Recreation Operations	7,573,295.39	53,989.55	5,549,289.16	1,970,016.68
		11664 Total	Programming	111.39	0.00	807,229.76	(807,118.37)
		11665 Total	Belle Isle Operations	804,205.87	21,781.65	534,141.02	248,283.20
		11666 Total	Youth	121,009.00	0.00	0.00	121,009.00
		11667 Total	Eastern Market	603,482.76	4,512.62	241,872.26	357,097.88
		12141 Total	Historic Fort Wayne	274,395.00	13,891.71	216,214.14	44,289.15
39 Total	Recreation Department			19,510,477.88	1,647,925.89	20,782,521.59	(2,919,969.60)
		00145 Total	Senior Citizens Advocacy	110,962.15	2,142.07	113,913.59	(5,093.51)
		11100 Total	Senior Citizens Special Event Division	3,688.16	3,688.16	0.00	0.00
40 Total	Senior Citizens Department			114,650.31	5,830.23	113,913.59	(5,093.51)
		00862 Total	Youth Activity	1,452.70	1,452.70	0.00	0.00
43 Total	Youth Department			1,452.70	1,452.70	0.00	0.00
		00171 Total	General Administration	(7,032.23)	(3,842.52)	283,335.93	(286,525.64)
		00172 Total	Main Zoo Operations	83,482.92	95,347.54	771,764.64	(783,629.26)
		00175 Total	Belle Isle Activities	10,563.71	8,133.71	55,163.08	(52,733.08)
44 Total	Zoological Institute			87,014.40	99,638.73	1,110,263.65	(1,122,887.98)
		11159 Total	Blight Violation Adjudication	4,018,695.29	61,200.93	2,307,461.30	1,650,033.06
45 Total	Department of Administrative Hearing			4,018,695.29	61,200.93	2,307,461.30	1,650,033.06
		11515 Total	Office of Homeland Security	432,595.00	1,316.00	546,539.87	(115,260.87)
46 Total	Office of Homeland Security			432,595.00	1,316.00	546,539.87	(115,260.87)
		11825 Total	Administration	932,713.70	28,565.34	1,194,444.64	(290,296.28)
		11830 Total	Facilities & Grounds Maintenance	32,260,612.00	2,066,093.68	35,656,176.34	(5,461,658.02)
		11831 Total	Inventory Management	6,160,482.11	1,102,691.66	6,255,660.75	(1,197,870.30)
		12153 Total	Fleet Management	16,721,702.00	(507,608.35)	20,001,967.72	(2,772,657.37)
		12154 Total	General Services - Street Fund	4,020,327.00	107,946.81	2,014,615.76	1,897,764.43
47 Total	General Services			60,095,836.81	2,797,689.14	65,122,865.21	(7,824,717.54)
		00261 Total	Auditing Operations	2,903,584.42	13,845.90	2,963,515.19	(73,776.67)
		11195 Total	Risk Management Council	120,633.00	0.00	0.00	120,633.00
50 Total	Auditor General			3,024,217.42	13,845.90	2,963,515.19	46,856.33
		00183 Total	Land Use Controls	909,876.22	122,994.65	793,603.97	(6,722.40)
51 Total	Board of Zoning Appeals			909,876.22	122,994.65	793,603.97	(6,722.40)
		00269 Total	City Legislative Functions	8,778,115.37	280,996.57	7,779,403.80	717,715.00
		00922 Total	Council President Office	933,791.28	22,637.26	820,576.76	90,577.26
		00923 Total	Council Member Office 1	662,218.53	1,583.88	576,403.29	84,231.36
		00924 Total	Council Member Office 2	658,800.57	4,233.70	551,398.13	103,168.74
		00925 Total	Council Member Office 3	663,233.19	7,565.39	615,491.39	40,176.41
		00926 Total	Council Member Office 4	677,784.27	23,877.81	531,082.59	122,823.87
		00927 Total	Council Member Office 5	661,063.93	2,054.42	613,353.10	45,656.41
		00928 Total	Council Member Office 6	676,866.97	15,996.10	557,521.79	103,349.08
		00929 Total	Council Member Office 7	659,952.67	3,696.80	467,756.47	188,499.40
		00930 Total	Council Member Office 8	659,460.60	29,982.18	573,314.47	56,163.95
52 Total	City Council			15,031,287.38	392,624.11	13,086,301.79	1,552,361.48
		00182 Total	Investigation of Complaints	1,015,167.71	50,260.49	937,616.73	27,290.49
53 Total	Ombudsperson			1,015,167.71	50,260.49	937,616.73	27,290.49
		00393 Total	District Court	8,470,333.94	99,962.64	7,577,917.15	792,454.15
		00663 Total	36th District Security Reimbursement	5,292,178.00	0.00	5,192,032.36	100,145.64
		05715 Total	State Transferred Functions	28,555,085.00	0.00	30,697,085.92	(2,142,000.92)
		11194 Total	Drug Court	500,000.00	0.00	351,503.90	148,496.10
		12221 Total	Project Fresh Start	250,000.00	0.00	0.00	250,000.00
60 Total	36th District Court			43,067,596.94	99,962.64	43,818,539.33	(850,905.03)
		00265 Total	City Clerk Operations	3,917,972.77	349,001.19	3,181,347.18	387,624.40
70 Total	City Clerk			3,917,972.77	349,001.19	3,181,347.18	387,624.40
		00181 Total	Conduct of Elections	8,755,290.68	445,065.84	8,270,617.35	39,607.49
71 Total	Department of Elections			8,755,290.68	445,065.84	8,270,617.35	39,607.49
		Grand Total		1,503,744,502.44	25,911,076.21	1,419,411,581.23	58,421,845.00

**General Fund Appropriation Deficits as of Feb. 1, 2008**  
From DRMS

Attachment IV

	Agecny	Appro No	Appro Name	Budget	Encumbrance	Actual	Funds Available
14	Civic Center	00009	Veterans Memorial Building	0.00	0.00	41,077.02	(41,077.02)
	<b>Civic Center Total</b>			<b>0.00</b>	<b>0.00</b>	<b>41,077.02</b>	<b>(41,077.02)</b>
19	Department of Public Works	00035	Refuse Collection	60,419.25	13,090.34	67,850.44	(20,521.53)
19	Department of Public Works	00037	Street Cleaning	54,556.36	55,556.36	199,287.10	(200,287.10)
19	Department of Public Works	00038	Vacant Lot Clean-Up	78,587.20	79,056.79	88,771.18	(89,240.77)
19	Department of Public Works	00042	Paved Street Maintenance	2,507.93	12,267.27	87,959.36	(97,718.70)
19	Department of Public Works	00043	Transportation Engineering Division	(82.28)	(82.28)	49,026.34	(49,026.34)
19	Department of Public Works	00044	Transportation Sign Shop	0.00	58,500.00	(51,604.93)	(6,895.07)
19	Department of Public Works	00051	Vehicle Management	16,393.99	17,615.38	76,213.37	(77,434.76)
19	Department of Public Works	00052	Stores and Supplies	261,878.98	269,237.97	5,577.27	(12,936.26)
	<b>Department of Public Works Total</b>			<b>474,261.43</b>	<b>505,241.83</b>	<b>523,080.13</b>	<b>(554,060.53)</b>
25	Department of Health & Wellness	10896	Rodent Impact Program	1,487.68	1,794.95	1,859.51	(2,166.78)
	<b>Department of Health &amp; Wellness Total</b>			<b>1,487.68</b>	<b>1,794.95</b>	<b>1,859.51</b>	<b>(2,166.78)</b>
26	Historical	00082	Main Museum and Administration	20,007.63	48,584.68	(15,252.28)	(13,324.77)
	<b>Historical Total</b>			<b>20,007.63</b>	<b>48,584.68</b>	<b>(15,252.28)</b>	<b>(13,324.77)</b>
28	Human Resources	00107	Supportive Services	2,162.27	9,286.60	216,028.87	(223,153.20)
	<b>Human Resources Total</b>			<b>2,162.27</b>	<b>9,286.60</b>	<b>216,028.87</b>	<b>(223,153.20)</b>
29	Human Rights	00879	Contract Compliance	10,462.25	10,462.25	62,427.36	(62,427.36)
	<b>Human Rights Total</b>			<b>10,462.25</b>	<b>10,462.25</b>	<b>62,427.36</b>	<b>(62,427.36)</b>
30	Human Services	10837	Youth Activity	(50,733.89)	0.00	0.00	(50,733.89)
	<b>Human Services Total</b>			<b>(50,733.89)</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,733.89)</b>
31	Information Technology Services	11827	Publishing Services	1,975.14	5,363.71	23,295.44	(26,684.01)
	<b>Information Technology Services Total</b>			<b>1,975.14</b>	<b>5,363.71</b>	<b>23,295.44</b>	<b>(26,684.01)</b>
35	Non-Departmental	00995	DRMS	146,564.67	100,611.46	185,610.02	(139,656.81)
35	Non-Departmental	04443	Adjustments and Undistributed Costs	0.00	0.00	7,163.91	(7,163.91)
	<b>Non-Departmental Total</b>			<b>146,564.67</b>	<b>100,611.46</b>	<b>192,773.93</b>	<b>(146,820.72)</b>
37	Police	00116	Eastern Operations Bureau	11,031.06	17,874.68	1,341,004.27	(1,347,847.89)
37	Police	00117	Western Operations Bureau	5,987.97	11,182.90	1,070,474.37	(1,075,669.30)
37	Police	11376	Investigations Portfolio	12,530.74	12,112.72	10,900,926.97	(10,900,508.95)
37	Police	11377	Civil Rights Integrity Bureau	110.88	111.86	75,525.24	(75,526.22)
	<b>Police Total</b>			<b>29,660.65</b>	<b>41,282.16</b>	<b>13,387,930.85</b>	<b>(13,399,552.36)</b>
39	Recreation	00134	Recreation	246,049.75	246,049.75	2,065.81	(2,065.81)
39	Recreation	10542	Development and Support	11,425.69	34,298.84	145,476.62	(168,349.77)
39	Recreation	10544	North District Operations	140,836.16	140,836.16	35,175.40	(35,175.40)
39	Recreation	10545	South District Operations	5,024.90	5,173.97	115,272.96	(115,422.03)
39	Recreation	10547	East District Operations	17,857.40	22,133.26	277,005.74	(281,281.60)
39	Recreation	10548	Belle Isle District	22,582.06	23,827.43	99,430.38	(100,675.75)
39	Recreation	10600	Recreation Business Operations	(34,070.56)	(32,135.75)	66,283.44	(68,218.25)
39	Recreation	11660	Huber Facility & Storeroom	34,021.28	44,931.32	(10,910.00)	(0.04)
39	Recreation	11662	Building Operations	0.00	0.00	109,366.03	(109,366.03)
39	Recreation	11664	Programming	0.00	6,742.28	230,671.81	(237,414.09)
	<b>Recreation Total</b>			<b>443,726.68</b>	<b>491,857.26</b>	<b>1,069,838.19</b>	<b>(1,117,968.77)</b>
40	Senior Citizens Department	00145	Senior Citizens Advocacy	2,142.07	8,263.20	1,925.02	(8,046.15)
	<b>Senior Citizens Department Total</b>			<b>2,142.07</b>	<b>8,263.20</b>	<b>1,925.02</b>	<b>(8,046.15)</b>
43	Youth Department	00862	Youth Activity	(3,347.30)	(3,347.30)	63,399.68	(63,399.68)
	<b>Youth Department Total</b>			<b>(3,347.30)</b>	<b>(3,347.30)</b>	<b>63,399.68</b>	<b>(63,399.68)</b>
	<b>Grand Total</b>			<b>1,078,369.28</b>	<b>1,219,400.80</b>	<b>15,568,383.72</b>	<b>(15,709,415.24)</b>